United Nations A/60/572/Add.1

General Assembly

Distr.: General
30 November 2005

Original: English

Sixtieth session
Agenda item 123
Programme budget for the biennium 2004-2005

Second performance report on the programme budget for the biennium 2004-2005

Report of the Secretary-General

Addendum

Request for a subvention for the Special Court for Sierra Leone

I. Introduction

1. Under the provisions of paragraph 3 of its resolution 59/294 of 22 June 2005, the General Assembly decided, inter alia, to appropriate a total of $20 million for the subvention for the Special Court for Sierra Leone for the period from 1 January to 30 June 2005 under section 3, Political affairs, of the programme budget for the biennium 2004-2005. In paragraph 9 of the same resolution, the Assembly authorized the Secretary-General, as an exceptional measure, to enter into commitments in an amount not to exceed $13 million to supplement the financial resources of the Special Court for Sierra Leone for the period from 1 July to 31 December 2005 under special political missions in section 3 of the programme budget on the understanding that any regular budget funds appropriated for the Court would be refunded to the United Nations at the time of liquidation of the Court should sufficient voluntary contributions be received. By paragraphs 10, 11 and 13 of the same resolution, the Assembly requested the Secretary-General: (a) to provide relevant information regarding the utilization of funds appropriated in the context of the second performance report on the programme budget for the biennium 2004-2005; (b) to keep Member States informed, as appropriate, about the completion strategy; and (c) in concert with the Management Committee of the Special Court, to redouble efforts to raise voluntary contributions to support the work of the Court and to report to the General Assembly at its sixtieth session on progress made. The present report is submitted in response to that request.

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II. Status of the operations of the Court

2. The Special Court for Sierra Leone entered its fourth year of operation in July 2005. Of the original 13 indictments rendered against 13 accused individuals, 11 are currently active, as 2 indictments were withdrawn owing to the death of 2 of the accused. Nine indictees are in the custody of the Special Court for Sierra Leone in Freetown and are currently undergoing trial. Efforts are ongoing to have the two remaining accused individuals in respect of the two other cases apprehended and transferred to the Special Court.

3. As at the date of the present report, three trials were under way in the two chambers, namely, the Civil Defence Forces (3 accused), the Revolutionary United Front (3 accused) and the Armed Forces Revolutionary Council (3 accused).

4. In May 2005 the Secretary-General, in response to the request contained in General Assembly resolution 58/284, submitted to the General Assembly and the Security Council the final completion strategy document of the Special Court for Sierra Leone (A/59/816-S/2005/350), prepared by the Special Court and the Management Committee. The strategy foresees the completion of the Court's mandate to be carried out in two phases. During the completion phase, the Court will wind down its core activities by rendering judgements against all accused in custody and transferring those who are convicted to appropriate prisons in or outside Sierra Leone to serve their sentences. It is anticipated that all trial and appeal activities in respect of the three cases will be completed by early to mid-2007, the end of the Court's fifth year of operation. Efforts on the part of the Registry are under way to ensure that the provisional estimates contained in the completion strategy are further improved and that the appeal stage is completed by the end of 2006. The winding down of the Court's core activities will coincide with the winding down of the administrative and support activities of the Court and will include the downsizing of staff as well as the transfer and liquidation of buildings and equipment. In the post-completion phase, the Court will continue certain residual activities after it no longer exists in its current form and capacity. These will include supervision of the enforcement of sentences until the last sentence is served and continued support and protection of witnesses.

5. It is to be noted that the completion strategy is updated every six months to reflect progress in the trials.

III. Progress made on efforts to raise voluntary contributions

6. The Secretary-General, in concert with the Management Committee for the Special Court for Sierra Leone, have continued to seek voluntary contributions to support the work of the Court for the period beyond 31 December 2005.

7. It is recalled that in March 2005, the Court received funding from the Ford Foundation to recruit a consultant to assist in developing and implementing a fund-raising strategy for post-2005 operations. The fund-raising strategy, which was approved by the Management Committee in mid-2005, recognizes that the bulk of the funding required to finance the operations of the Court would have to be sought from Member States. Notwithstanding this, the Special Court continues to reach out to a number of established foundations in the United States of America and in

Europe to supplement its financial resources, particularly in the areas of outreach, witness support and legacy programmes.

8. During the period from July to September 2005, two forums for donors were held in New York. In July, the Ford Foundation hosted a fund-raising conference targeting private donors, including foundations and non-governmental organizations. The event involved the participation of officials from the Government of Sierra Leone, the Management Committee, the Special Court and high-profile non-governmental organizations. As at the date of the present report, no funding had been received in respect of those foundations participating in the forum.

9. On 30 September 2005, the Secretary-General invited Member States to participate in a pledging conference held at United Nations Headquarters. Over 35 Member States were represented and roughly $10 million dollars was pledged at the conference; further pledges are expected. Of the amounts pledged to date, some $1.4 million represents pledges in support of non-core activities, including outreach, witness support and legacy programmes. The balance of some $8.6 million will be used to reduce the $25 million estimated requirements for core activities for the period from 1 January to 31 December 2006. The pledges generated during the pledging conference are reflected in table 1.

Table 1
Pledges unpaid as at 30 September 2005 for the Special Court for Sierra Leone to cover expenditures for the period beyond 31 December 2005

Member State	*Amount pledged*	*Amount pledged (United States dollars)*[a]
Austria	0	120 000.00
Australia	$A 100 000	75 987.84
Belgium	€150 000	180 288.46
Canada	Can$ 1 700 000	1 440 677.97
Cyprus	£C 7 000	14 675.05
Denmark		467 000.00
Finland	€300 000	360 576.92
Germany	€500 000[b]	600 691.54[b]
Greece		25 000.00
Ireland	€300 000	360 576.92
Netherlands		1 200 000.00
Norway		150 000.00
Sweden	SKr 4 000 000	514 138.82
United Kingdom	£2 000 000	3 527 336.86
Turkey		200 000.00
European Union	€690 000[c]	829 326.92[c]
Total		**10 066 547.31**

[a] Reflects United Nations official exchange rates as at 1 October 2005.
[b] Reflects restricted contribution in respect of the witnesses and victims support programme.
[c] Reflects contribution for the financing of non-core activities including outreach, witness support and legacy programmes.

10. Furthermore, on 8 November 2005, the Special Court for Sierra Leone held a briefing session at the European Parliament building to share the progress, key experiences and challenges facing the Court. The event was facilitated by No Peace Without Justice and members of the Alliance of Liberals and Democrats for Europe (ALDE) group of the European Parliament. The event was attended by various parliamentarians from the ALDE group and from various offices within the European Commission. The purpose of the conference was to cultivate relationships with European parliamentarians and Europe-based foundations to gain additional funding for the Court and for various legacy projects. The Court will follow up with various sections of the European Commission over the course of the year to seek additional funds for various sections of the Court, including outreach, and for its legacy initiatives.

IV. Utilization of funds

Expenditures for the period from 1 January to 30 June 2005

11. In the report of the Secretary-General of 18 April 2005 (A/59/534/Add.4), the Special Court for Sierra Leone had anticipated total expenditures for the period from 1 July 2004 to 30 June 2005 in the amount of $26.6 million. Of that amount, the Court had anticipated that resources amounting to $15.7 million would be required to supplement financial resources available to the Court for the period from 1 January to 30 June 2005 and an additional $4.3 million would be required to cover the liquidation of prior-period obligations. In this regard, the General Assembly, in its resolution 59/294, decided to appropriate an amount of $20 million as a subvention for the Special Court for Sierra Leone for the period from 1 January to 30 June 2005 under section 3, Political affairs, of the programme budget for the biennium 2004-2005.

12. As at 30 June 2005, the statement of income and expenditures of the Special Court for Sierra Leone reflected an overall level of expenditure for the period from 1 July 2004 to 30 June 2005 in the amount of $25.8 million, reflecting a decrease of some $0.8 million from the projected amount of $26.6 million. Of the total commitments accrued during the Court's fourth year of operation (2004/05), an amount of $21.8 million represents disbursements and the remaining balance of $4.0 million corresponds to unliquidated obligations.

13. In addition, the statement of assets and liabilities as at 30 June 2005 reflects a balance of prior-period obligations of $2.7 million, bringing the total level of unliquidated obligations to $6.7 million at the end of the financial period.

Cash requirements for the period from 1 January to 30 June 2005 ($20 million)

14. It is recalled that, as endorsed by the Advisory Committee on Administrative and Budgetary Questions in its report of 17 March 2004 (A/58/7/Add.30) as well as by the General Assembly in its resolution 58/284, the subvention is administered as described in paragraph 13 of the report of the Secretary-General of 15 March 2004 (A/58/733), which indicates that funds are disbursed on an incremental basis through the mechanism of the Controller effecting transfers to the Registrar. On this basis, the level of monthly cash releases to the Special Court for Sierra Leone is based on "funds required" offset by "cash availability".

15. For the period from January to June 2005 overall cash requirements amount to $15.8 million, comprising disbursements of $12.8 million and $3.0 million for the liquidation of prior-period obligations. It is recalled that, owing to the continuing availability of voluntary contributions early in the year, the Court was able to operate longer without recourse to the subvention and that the first disbursement of $1.5 million against the $20 million subvention was made in March 2005. Subsequent disbursements amounting to $9.0 million were made from April to June, bringing the total level of remittances made to the Court to $10.5 million for the period from January to June 2005.

16. Further remittances against the unspent balance of $9.5 million have been made beyond 30 June 2005 to cover the partial liquidation of outstanding obligations referred to in paragraph 13 above as well as to meet the cash requirements of the Court for the period beginning 1 July 2005, as explained in paragraph 20 below.

Expenditures for the period from 1 July to 31 December 2005

17. Based on the statement of income and expenditure as at 31 October 2005, the total level of expenditures for the period from 1 July to 31 October 2005 amounts to $8.6 million, including disbursements in the sum of $6.6 million and obligations in the amount of $2.0 million. In addition, based on projected requirements for the remainder of the period from 1 November to 31 December 2005, additional expenditures would amount to some $4.4 million, bringing the total level of expenditures pertaining to the period from 1 July to 31 December 2005 to approximately $13 million (see table 2).

Table 2
Estimated requirements by object of expenditure for the period from 1 July to 31 December 2005
(United States dollars)

	Actual expenditures 1 July–31 October				
Object of expenditure	*Obligations*	*Disbursements*	*Total*	*Estimated requirements 1 November–31 December*	*Estimated requirements 1 July–31 December*
Posts (gross)	444 638.80	5 119 766.33	5 564 405.13	2 631 594.87	8 196 000.00
Temporary posts	10 603.02	244 628.48	255 231.50	305 768.50	561 000.00
Compensation to judges	5 150.00	467 982.09	473 132.09	354 367.91	827 500.00
Consultants and experts	20 955.00	23 506.76	44 461.76	75 538.24	120 000.00
Witness costs	214 923.17	154 339.54	369 262.71	140 737.29	510 000.00
Travel	125 520.06	122 294.29	247 814.35	96 685.65	344 500.00
Contractual services	574 977.36	167 617.05	742 594.41	202 905.59	945 500.00
Hospitality and outreach	--	732.83	732.83	5 267.17	6 000.00
General operating expenses	439 005.50	204 872.77	643 878.27	320 521.73	964 400.00
Supplies and materials	74 184.40	65 589.24	139 773.64	216 326.36	356 100.00
Furniture and equipment	47 916.20	29 042.16	76 958.36	92 041.64	169 000.00
Total	**1 957 873.51**	**6 600 371.54**	**8 558 245.05**	**4 441 754.95**[a]	**13 000 000.00**[b]

[a] This amount does not reflect the projected balance of prior-period outstanding obligations, which as at 31 October 2005 stood at $4,463,041.99.

[b] As reflected in A/59/534/Add.4, para. 47.

18. Furthermore, as at 31 October 2005, the level of unliquidated obligations corresponding to prior periods (i.e., 1 July 2002 to 30 June 2005) stood at $4.5 million, bringing the overall level of outstanding obligations for the period from 1 July 2002 to 31 October 2005 to $6.4 million. Between now and the closing of accounts in December 2005, that figure can and will change. Notably, the Court anticipates that some $1.4 million in outstanding obligations will be liquidated between now and the end of year, bringing the combined level of current and prior-period obligations to some $5.0 million by 31 December 2005. Liquidation against this balance will be effected from January 2006 onwards.

Cash requirements for the period from 1 July 2005 to 31 December 2005 ($13 million)

19. It is recalled that, based on projected requirements for the period from 1 July to 31 December 2005, the General Assembly, in its resolution 59/294, authorized the Secretary-General, as an exceptional measure, to enter into commitments in an amount not to exceed $13 million to supplement the financial resources of the Special Court for Sierra Leone, for the period from 1 July to 31 December 2005, under special political missions in section 3, Political affairs, of the programme budget for the biennium 2004-2005.

20. However in terms of cash requirements, for the period from 1 July to 31 October 2005, the Court depended fully on the unspent balance of the $20 million appropriation approved under General Assembly resolution 59/294. A total of $9.5 million was remitted to the Court during this period in order to cover disbursements corresponding to the current period ($6.6 million) as well as the partial liquidation of prior-period obligations ($2.9 million).

21. Accordingly, the appropriation of $20 million to support the subvention has been fully utilized to supplement the cash requirements of the Special Court for Sierra Leone for the period from 1 March to 31 October 2005. The commitment authority of $13 million for the period from 1 July to 31 December 2005 has remained unused.

22. It is estimated that a sum of $6.2 million would be required to meet the Court's cash requirements for the period from 1 November to 31 December 2005, with the first drawdown made in November. In addition, as indicated in paragraph 18 above, it is anticipated that as at 31 December the level of outstanding obligations corresponding to the period from 1 July 2002 to 31 December 2005 will stand at approximately $5.0 million and that further drawdowns of up to $5.0 million to meet the needs of those obligations will be made from January 2006 onwards, bringing the total estimated cash requirement to $11.2 million. The utilization of funds against the subvention is summarized in table 3.

23. Consequently, the total requirements of $11.2 million will need to be appropriated under section 3, Political affairs, of the programme budget for the biennium 2004-2005 on the understanding that any unused funds will be returned at the time of liquidation. Accordingly, it would be the intention of the Secretary-General to submit a report on the utilization of the funds during the second part of the resumed sixtieth session of the General Assembly in 2006.

Table 3

Actual use of the subvention for the Special Court for Sierra Leone for the period from 1 March to 31 October 2005 and projected use for the period from 1 November to 31 December 2005

(United States dollars)

	Actual			*Estimate*	
	1 March-30 June	*1 July-31 October*	*Total 1 March-31 October*	*1 November-31 December*	*Total 1 March-31 December*
Expenditure					
A. Disbursements	11 852 009.0	8 622 410.5	20 474 419.5	6 231 238.5	26 705 658.0
B. Obligations	6 711 794.0	6 420 915.5	6 420 915.5	4 951 079.0	4 951 079.0
C. Subtotal	**18 563 803.0**	**15 043 326.0**	**26 895 335.0**	**11 182 317.5**	**31 656 737.0**
Subvention					
D. Appropriation	20 000 000.0	—	20 000 000.0	—	20 000 000.0
E. Commitment authority	—	—	—	13 000 000.0	13 000 000.0
F. Subtotal	**20 000 000.0**	**—**	**20 000 000.0**	**13 000 000.0**	**33 000 000.0**
Remittances					
G. Cash requirements	11 852 009.0	8 622 410.5	20 474 419.5	6 231 238.5	26 705 658.0
H. Remittances issued to Special Court from $20 million appropriation	10 500 000.0	9 500 000.0	20 000 000.0	—	20 000 000.0
I. Remittances issued to Special Court from $13 million commitment authority	—	—	—	6 231 238.5	6 231 238.5
J. Requirements for liquidation of the estimated level of outstanding obligations as at 31 December 2005				4 951 079.0	4 951 079.0
K. Total estimated cash requirements, 1 November-31 December (I+J)				**11 182 317.5**	**11 182 317.5**

V. Action required of the General Assembly

24. **The General Assembly is requested to:**

(a) Note that the amount of $20 million appropriated under resolution 59/294 to supplement the financial resources of the Special Court for Sierra Leone for the period from 1 January to 30 June 2005 has been fully utilized;

(b) Appropriate $11,200,000 under special political missions of section 3, Political affairs, of the programme budget for the biennium 2004-2005 for the Special Court for Sierra Leone.